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25 October 2010

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(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letters dated 15 September 2010 and 16 September 2010.
From the insolvency perspective, we have no comments on the following:-

- (1) Exposure Draft of Hong Kong Interpretation 5, Presentation of Financial Statements – Classification by the Borrower of a Term Loan that contains a Repayment on Demand Clause
- (2) IASB Exposure Draft of Deferred Tax: Recovery of Underlying Assets (Proposed Amendments to IAS 12)

Yours sincerely,



(T. C. HO)
for Official Receiver